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**STATE BOARD OF EQUALIZATION**

November 12, 1953

V. A. C---  
R.F.D. No. X  
---, Muskegon County  
Michigan

Dear Dr. C---:

Your letter of October 26 addressed to the Secretary of State has been referred to this office for reply concerning the use tax. As we understand it, you propose to bring into this State certain lumber which was grown by you on your timber farm to be used in the erection of a cabin in this State.

The use tax applies only with respect to property which has been purchased outside this State for use in this State. As you did not purchase the lumber in question you will owe no use tax with respect thereto. Likewise, we assume that the four-wheel trailer with which you propose to bring the lumber into this State was purchased by you prior to the time you intended to bring it to California. The use tax would apply with respect to the trailer only if it was purchased by you for use in this State and brought into this State within three months from the date of purchase.

We are referring your letter to the Department of Agriculture and the Department of Motor Vehicles for further reply.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph

cc: Chicago (FAL)